

**NOTIFICATION CONCERNING THE DECISION UNDER PARAGRAPH 1 OF  
ANNEX III OF THE AGREEMENT ON IMPLEMENTATION OF  
ARTICLE VII OF THE GENERAL AGREEMENT ON  
TARIFFS AND TRADE 1994**

MAURITANIA

The following communication, dated 8 April 2002, has been received from the Permanent Mission of Mauritania.

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**NOTE ON THE STATUS OF THE PROGRAMME FOR THE IMPLEMENTATION  
OF THE CUSTOMS VALUATION AGREEMENT**

The competent Mauritanian authorities are pursuing the implementation of the work programme for the implementation of the Agreement on Customs Valuation in accordance with the Decision of 31 May 2000 of the Committee on Customs Valuation granting a two-year exemption under paragraph 1 of Annex III of the Agreement.

The following steps have been taken in this connection:

**I. COMMISSION FOR FOLLOW-UP OF THE AGREEMENT ON CUSTOMS  
VALUATION**

This Commission, set up within the Directorate-General of Customs, is pursuing its activities to ensure the proper implementation of the Agreement within the time-frame established by the Committee on Customs Valuation.

In order to improve its working methods and to ensure better coordination with the ministerial departments concerned and with the private sector, the structures of the Commission were incorporated in the Customs Modernization Project. This project is managed by a national coordinator responsible for its overall development and for the establishment and follow-up of relations with the various partners.

The Customs Modernization Projects seeks to support on-going reforms and coordinate all of the actions carried out in the framework of the work programme. Its efforts are guided by the commitments resulting from the application of the Customs Valuation Agreement, the simplification of customs procedures and the facilitation of trade.

## **II. ADAPTATION OF LEGISLATION**

In September 2001, the Government approved a comprehensive amendment of the provisions of Article 26 of the Customs Code on the definition of customs value.

Law No. 2002-001 of 10 January 2002 (Budget Law) containing this amendment was approved by Parliament and promulgated by the President of the Republic.

Circular No. 2002/001/Douane RIM of 21 January 2002 from the Director-General of Customs lays down the conditions for the application of this Law, which introduced the following changes:

- Adoption of the methods for determining customs value laid down in the WTO Agreement on Customs Valuation. Paragraphs V to IX set forth the sequence in which they must be applied;
- establishment of the transaction value as the reference value, based on the stipulation that "the customs value of imported goods shall be the transaction value, that is the price actually paid or payable for the goods when sold for export to the [Islamic Republic of Mauritania]...";
- introduction of an appeal mechanism for importers in order to better safeguard their rights in case of disagreement with the valuation determination made by the customs administration. This mechanism operates at two levels: first, appeal may be made to a higher level in the customs administration, and second, an appeal may be made to the judiciary.

## **III. REFORMS AND MODERNIZATION OF STRUCTURES**

An action plan has been adopted by the Government to consolidate the measures implemented in this area (decentralization of customs services, application of the Harmonized System Nomenclature, computerization of customs clearance procedures, migration to version 3 of ASYCUDA).

Developed on the basis of the conclusions of the study on competitiveness and commercial integration undertaken during the third quarter of 2001 under the Integrated Framework pilot scheme for trade-related technical assistance, this action plan essentially involves:

- Rationalization and simplification of customs procedures with extended recourse to ASYCUDA and greater selectivity of customs controls. In this context, an agreement was signed between the Mauritanian Government, UNDP and UNCTAD. Fully financed, to the tune of US\$285,000, by the Mauritanian Government, this project aims to ensure the immediate migration from the current system to ASYCUDA++;
- better management of import regimes and effective application of drawback procedures;
- improvement of customs valuation practices and establishment of a timetable for compliance with Mauritania's commitment to adopt the WTO definition of customs valuation. The new regulations, incorporated in the text of Budget Law 2002, entered into force on 1 January 2002;

- reorganization of the Directorate-General of Customs and strengthening of its human and material resources; adoption of a Code of Conduct for customs officials.

WTO and WCO technical assistance will be needed in this connection to ensure the rapid implementation of the action plan incorporating the adjustments required in addition to the regulations, the changes in customs procedures, the adaptation of the preshipment inspection contract, the creation of a database of import values and staff training.

#### **IV. TRAINING OF STAFF AND USERS**

Staff training will be reinforced in the context of the implementation of the migration to ASYCUDA++, which will include several modules for the different categories of customs officials.

Pursuant to the recommendations of the seminars organized in 1999, 2000 and 2001 with the help of the WCO and the Société générale de surveillance (SGS), the customs administration has taken a number of actions on behalf of users. These actions aim to ensure that they are better informed of the scope of the new reforms and to obtain their full collaboration in implementing them, thus enhancing cooperation and confidence between citizens and the administration.

#### **V. PREPARATION OF THE NATIONAL TARIFF**

A national tariff document was prepared in 2001 on the basis of the Harmonized System, incorporating national tariff data.

This document was widely circulated to domestic and other users, and will be updated periodically.

#### **VI. REQUEST FOR ASSISTANCE**

The Directorate-General of Customs requests WTO support in implementing the Agreement, *inter alia* through:

- The assistance of a trainer specialized in the Agreement and familiar with the experience of countries of the same level;
  - assistance in the establishment of a reliable database on value. This would enable customs staff to keep abreast of international transactions and world prices for the main goods traded. Through the application of risk management techniques, it would also help in efficiently combatting commercial fraud of all kinds.
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